Consolidated + Local + Fc <Master set for Disha

AUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MAR 2020

CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS
9-C, 9th Floor, Medicare Building,
Nr. M. J. Liabrary, Ellisbridge, Ahmedabad-380006.
Phone : (O) 26575191, 29707566 • E-mail : cashah52@yahoo.co.in

THE BOMBAY PUBLIC TRUST ACT 1950

Schedule Ixc (Vide Rule 32)

Statement of income liable to contribution for the year ending on 31-03-2020

Name of the Public trust : DISHA TRUST

Address of the Public trust : 9, MANGALDEEP FLATS, P.O.GANDHI ASHRAM, AHMEDABAD - 380027

Reg. No. E /21213/A'bad

Name, Address and phone number of the trustee :

Shrimati Kantaben Patel

7, mangaldeep Flats, P.O.Gandhi Ashram, Ahmedabad - 380027

Name of Bank : State Bank of India Sabarmati Branch

Bank Account Number relating to transaction of FC : 10134756584

F.C.R.A. No. 041910103 Dated : 09/08/1985

Phone No. 079-27559842

	Particulars	Rs.	Rs.
	Gross annual income	12578818.03	
	Corpus Donation	672000.00	13250818.03
	Details of income not chargeable to contribution under Section 58 and Rule 32.		
(i)	Donations received during the year from any source		
	(a) Corpus		
	(1) From Country	672000.00	
	(2) From Foreign Country: F.C.R.A.No. and Date		
	(b) General		
	(1) From Country	10800.00	
	(2) From Foreign Country: F.C.R.A.No. and Date		
(ii)	Grants by Government and Local Authority		
	(a) Government and Local Authority		
	(b) From Foreign Country		
	(c) By Funding agencies		
	(1) From Country	2867155.50	
	(2) From Foreign Country: FC No. 041910103 Dt.09/08/1985	9130284.82	
(iii)	Amount spent for the purpose of education		
(iv)	Amount spent for the purpose of medical relief		
(vi)	(A) Deductions out of income from lands used for Agricultural purposes		
	(a) Land Revenue and Local Fund Cess		
	(b) Rent payable to superior landlord		
	(c) Cost of production if land is cultivated by Trust.		

CHANDRAVADAN A. SHAH & CO. CHARTERED ACCOUNTANTS Ahmedabad M.No. 31736

Schedule Ixc (Vide Rule 32)   Page :2

Statement of income liable to contribution for the year ending on 31-03-2020

Name of the Public trust : DISHA TRUST

(vii)	(A) Deductions out of income from lands used for non- agricultural purpose		
	(a) Assessment,Cesses and other Govt. or Mun.Taxes		
	(b) Ground rent payable to superior landlord		
	(c) Insurance premium		
	(d) Repairs at 8.33 per cent of gross rent of building		
	(e) Cost of collection at 4 per cent of gross rent or buildings let out		
	(B) Income from lands used for non-agricultural purpose.		
(viii)	Cost of collection of income or receipts from securities stocks etc. at 1 percent of such income		
(ix)	Deductions on account of repairs in respect of building not rented and yielding no income at 8.33 percent of the estimated gross annual rent		
			12680240.32
	INCOME LIABLE TO CONTRIBUTION		**570577.71**

Place : Ahmedabad

Date : 22-10-2020

For, Chandravadan A.Shah & Co
Chartered Accountants

(C. A.Shah)
Partner
M.No. 31736
Firm Reg. No. 101692W
UDIN : 20031736AAAAGU9734

CHANDRAVADAN A. SHAH & CO. Ahmedabad M.No. 31736 CHARTERED ACCOUNTANTS

TRUSTEE

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CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS
9-C, 9th Floor, Medicare Building, Nr. M. J. Liabrary, Ellisbridge, Ahmedabad-380006. Ph.: (O)26575191 E-mail : cashah52@yahoo.co.in

AUDITOR'S REPORT

NAME OF THE PUBLIC TRUST : DISHA TRUST
9,Mangaldeep Flats,,
P.O. Gandhi Ashram,
AHMEDABAD – 380 027
TRUST REGISTRATION NO:- E / 185 / GANDHINAGAR

Report on the Financial Statements

We have audited the accompanying financial statements of **DISHA TRUST – AHMEDABAD** ("the Trust"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Income & Expenditure Account for the year ended on that date , and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards issued the ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANDRAVADAN A. SHAH & CO. Ahmedabad M.No. 31736 CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

We have audited the Accounts of the above named Trust for the year ended on **31 St. March, 2020** and beg to report that –

1. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. Receipts and disbursements are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of accountant on the date of audit is in agreement with books of accounts of the Trust.
4. Books, deeds, accounts, vouchers and other documents and records required by us were produced before us.
5. An inventory certified by the trustee of the movables of the Trust has been maintained.
6. The Accountant / trustee appeared before us and furnished the necessary information required by us.
7. No property or funds of the trust were applied for any object or purpose other than the objects or purposes of Trust.
8. The amount outstanding for more than one year is Rs. 33753.00 and the amount written off is Rs.NIL
9. There is no repairs for the amount exceeding Rs.5000/-.
10. No money of the Trust has been invested contrary to the provisions of section 35.
11. No alienation of immovable property has been made contrary to the provisions of section 36.

Place :Ahmedabad
Date : 22-10-2020

FOR CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS

CHANDRAVADAN A. SHAH & CO. Ahmedabad M.No. 31736 CHARTERED ACCOUNTANTS

(C.A.SHAH)
Partner
M.No.031736
Firm Reg. No. 101692W
UDIN : 20031736AAAAGU9734

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NAME OF THE TRUST : DISHA (REGD.E/21213/AHMEDABAD)

9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.

Consolidated Balance Sheet As On 31st March, 2020

FUNDS & LIABILITIES	Amount	2019-2020
Trust Fund FC		500.00
Corpus Fund Local		
Balance as per Last Year	4905022.00	
Add: Received During The Year	672000.00	5577022.00
Scorpio Car Fund Local		500000.00
General Reserve Fund Local		300000.00
Handy Cam Fund - Local		27570.00
Other Funds:-		
FC Project	2473942.50	
Capital expenditure Grant - FC	592724.54	
GVT Capital grant	11985.79	
CIF Capital expenditure Grant - Local	74117.59	3152770.42
Depreciation fund :-		
FC Project	5682440.63	
Local Project	1043385.94	6725826.57
State Bank Of India Over Draft Local		168290.50
Liabilities :-		
Unutilised Grants - FC	1386295.04	
Unpaid Salary / Expenses - FC	988289.00	
Staff Savings - FC	170921.00	
Unutilised Grants - Local	429033.24	
GVT Project Liability - Local	149126.00	
Unpaid Professional Tax / TDS / PF - FC	15613.00	
Other Current Liability - Local	1032764.29	4172041.57
Income & Expenditure A/c		
Balance as per last year (Cr.)	1478565.28	
Less : Deficit during the year	840516.32	638048.96
TOTAL Rs.		**21262070.02**

ASSETS	Amount	2019-2020
Fixed Assets :		
FC Project	8030534.27	
Local Project	1624820.00	9655354.27
Advances & Loans :-		
Deposit & Advances FC	395978.00	
Telephone Deposit Local	1000.00	
Deposit & Advances Local	640305.00	1037283.00
Grant Receivable		
FC Project	2223576.96	
Local Project	545523.08	2769100.04
T.D.S Receivable		
FC Project	49814.00	
Local Project	183250.40	233064.40
Interest Accrued but not due on F.D		
FC Project	6934.00	
Local Project	25544.00	32478.00
Cash & Bank Balance :-		
Fixed Deposite with:		
State Bank of India	2850000.00	
HDFC Bank	1350000.00	
Cash on hand	77093.39	
Balance in Savings Account with Banks	3257696.92	7534790.31
TOTAL Rs.		**21262070.02**

The above balance sheet to the best of our belief contains a true account of the fund and liabilities and of the property and assets of the Trust.

For CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS

Ahmedabad.
Dt. 22-10-2020

CAShah

(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 20031736AAAAGU9734

CHANDRAVADAN A. SHAH & CO. CHARTERED ACCOUNTANTS Ahmedabad M. No. 31736

Ahmedabad.
Dato : 22-10-2020

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TRUSTEE

ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 26575191

CHARTERED ACCOUNTANTS

NAME OF THE TRUST : DISHA (REGD.E/21213/AHMEDABAD)
9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.

Consolidated Income & Expenditure Account for the year ending on 31st March, 2020

Expenditure	Amount	2019-2020	Income	Amount	2019-2020
To Repair & Main. Cot Exp - FC	300000.00		By Interest Savings & F.D (Received & Accrued) - FC		245718.00
To Bank Commission - FC	288.10				
To Office Maintanace Expenses- FC	55400.00		By Interest Savings & F.D (Received & Accrued) - Local		224332.00
To Income Tax Fee & Exp - FC	6000.00				
To Penalty / Misc. Exp - FC	13600.00		By Donation - Local		10800.00
To Expenditures - Local	868667.27	1243955.37			
			By Admin Charge Recover Local		62419.00
To Expenditure on the objects - of the Trust			By Misc. Income FC		14483.41
CIF PM Expenses - Local	1430123.50		By Misc. Income Local		18000.00
CIF SK Expenses - Local	1437032.00		By Interest on Tds Refund - Local		5625.30
G H R Expenses - FC	2559552.12				
UUAHIP Expenses -FC	2053132.50		**By Grants:**		
HCF Project Expenses - FC	808148.00		Project Grant - FC	9130284.82	
LIBRARY Project - FC	144276.00		CIF Grant -Local	2867155.50	11997440.32
IUF GALU - FC	3566218.20	11998482.32			
Depreciation - FC	202975.04				
Less : Transferred to Capital Grant	110300.96	92674.08			
Depreciation - Local	113635.56		Excess of Expendituure Over Income		
Less : Transferred to Capital Grant	29412.98	84222.58	Carried over to Balance sheet		840516.32
TOTAL Rs.		13419334.35	**TOTAL Rs.**		13419334.35

Ahmedabad.
Dt. 22-10-2020

For CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS

(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 20031736AAAAGU9734

CHANDRAVADAN A. SHAH & CO. Ahmedabad M.No. 31736 CHARTERED ACCOUNTANTS

Ahmedabad.
Date : 22-10-2020

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TRUSTEE

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C 9, 9th FLOOR,MEDICARE BUILDING,
NR. M.J.LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 26575191

CHANDRAVADAN A. SHAH & CO
CHARTERED ACCOUNTANTS

NAME OF THE TRUST : DISHA (REGD.E/21213/AHMEDABAD)
9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.
Consolidated Receipts & Payments Account for the year ending on 31st March, 2020

Receipts	Amount	2019-2020	Payments.	Amount	2019-2020
Opening Balance			**To Expenditure on the objective of the Trust :**		
Fixed Deposit with:					
State Bank of India	4863380.00		CIF PM Expenses - Local	1612190.50	
HDFC Bank	782838.00		CIF SK Expenses - Local	1497931.00	
Cash on Hand	102581.39		G H R Expenses - FC	2445084.12	
Bank Balances (Savings Account) & OD A/c	1009150.82	6757950.21	UUAHIP Expenses -FC	1945458.50	
			HCF Project Expenses - FC	796471.00	
Corpus Fund - Local		672000.00	LIBRARY Project - FC	144276.00	
			IUF - FC	3810433.20	12051844.32
By Grants :			**Other Expenses**		
FC Project	7463894.92		To Expenditures - FC	375288.10	
CIF Grant (Local)	5365152.00	12829046.92	To Expenditures - Local	868667.27	1243955.37
By TDS Refund			**To TDS (2019-20)**		
Local Project	5625.30		Local Project	23374.10	
FC Project	29325.00	34950.30	FC Project	8289.00	31663.10
By Admin Charge Recover Local		62419.00	**Other Payments (Staff Advance)**		
			Local Project		484823.00
By Misc. Income :					
FC Project	12120.47				
Local Project	18000.00	30120.47	**Fixed Assets Purchase - FC**		
			Computer Purchase	17500.00	
By Income:			Modasa Building	1649150.00	1666650.00
Interest Income - FC	364092.00				
Interest Income - Local	221478.00		**Fixed Assets Purchase - Local**		
Other Receipt (Advance Recovered) - Local	1719084.70		Laptop	12500.00	
Other Receipt (Advance Recovered) - FC	178653.00		Printer	8999.00	
Donation - Local	10800.00	2494107.70	Refrigerator	10800.00	32299.00
			Electricity security Deposit : During the year - FC		2860.00
			Cash & Bank Balance :-		
			Fixed Deposit with:		
			State Bank of India	2850000.00	
			HDFC Bank	1350000.00	
			Cash on hand	77093.39	
			Bank Balances (Savings Account) & OD A/c	3089406.42	7366499.81
TOTAL Rs.		22880594.60	**TOTAL Rs.**		22880594.60

Ahmedabad
Dt 22-10-2020

For CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS
(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 20031736AAAAGU9734

CHANDRAVADAN A. SHAH & CO. Ahmedabad M. No. 31736 CHARTERED ACCOUNTANTS

Ahmedabad.
Date : 22-10-2020

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DISHA TRUST - AHMEDABAD

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDING ON 31 ST MARCH, 2020.

(1) METHOD OF ACCOUNTING:

The trust is maintaining its accounts relating to its activities on accrual basis of accounting Books of Accounts are maintained on historical cost convention method..

(2) FIXED ASSETS:

The fixed assets are shown at cost of acquisition which includes direct expenses up to the date the assets are put to use.

(3) DEPRECIATION:

The Trust has provided depreciation adopting WDV method of depreciation at following rates of depreciation.

Vehicles	15 %,
Furniture & Fixtures	10 %
Electronics equipment	15 %,
Building	10%
Computers	40 %,

The depreciation on the assets acquired out of Capital Expenditure Grants is recouped by debiting to Capital Expenditure grants which is in conformity with the Accounting standard – AS 12 issued by the Institute of Chartered Accountants of India.

(4) CONTINGENT LIABILITIES:

No provision is made for liabilities which are contingent in nature.

(5) RETIREMENT BENEFITS:

For retirement benefits (For employees who have joined prior to 31/03/2016) in respect of Gratuity the trust has joined the Group Gratuity Scheme of L.I.C. of India. For gratuity payable to the employees who have joined after 01/04/2016 and In respect of other retirement benefits the estimated liabilities on the date of balance sheet is not quantified. The same will be accounted for on actual payment basis.

Place : Ahmedabad
Date : 22-10-2020

For Chandravadan A. Shah & Co.
Chartered Accountants

(C.A.Shah)
Partner
M. No. 31736
Firm Reg. No. 101692W
UDIN : 20031736AAAAGU9734

CHANDRAVADAN A. SHAH & CO. CHARTERED ACCOUNTANTS Ahmedabad M.No. 31736

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Managing Trustee